CERTIFICATE

2019

To the Clerk of Dickinson County, State of Kansas
We, the undersigned, officers of

Red Bud Lake Improvement District

certify that: (1) the hearing mentioned in the attached publication was held:
(2) after the Budget Hearing this budget was duly approved and adopted
maximum expenditures for the various funds for the year 2019; and (3) the
Amount(s) of 2018 Ad Valorem Tax are within statutory limitations for the 2019 Budget.

			2	2019 Adopted Budget	
Table of Contents:		Page No.	Budget Authority for Expenditures	Amount of 2018 Ad Valorem Tax	County Clerk's Use Only
Computation to Determine L	imit for 2010		The state of the s	Tank Tank	
Allocation MVT, RVT,16/20					
Schedule of Transfers	NVI VEHICLE I	4	9		
Statement of Indebt. & Lease	/Durchase	5			
Fund	K.S.A.				
General	19-2765	6	38,305	2,904	C 1100 -
Debt Service	10-113	7	42,478	2.904	5.008.
Debt Scivice	10-11.)	,	42,470		
Water Utility		8	27 500		
Sewer Utility		8	37,500 29,411		
Non-Budgeted Funds		9	29,411		
Totals			147.694	2.001	E 23.0
Budget Summary		XXXXXXXXX 10	1+7.094	2.904	5.008
Neighborhood Revitalization	Dahati	10			ounty Clerk's Use O
Resolution required? Notice Assisted by: Pottberg, Gassman & Hoffman, Chartered Address: 505 NW 3rd, Ste 1 Abilene, KS 67410 Email: gassman@pgh-cpa.com	of the vote to	100	ana facti	Lal .	Assessed Valuation
Attest: PUG 15	2018				

Red Bud Lake Improvement District Dickinson County

Computation to Determine Limit for 2019

		A	mount of Levy
1.	Total tax levy amount in 2018 budget	+ \$	2,839
2.	Debt service levy in 2018 budget	- \$	0
3.	Tax levy excluding debt service	\$	2,839

2018 Valuation Information for Valuation Adjustments

4.	New improvements for 2018: +	24,348	
5.	Increase in personal property for 2018:		
	5a. Personal property 2018 + 3,281		
	5b. Personal property 2017 - 3,913		
	5c. Increase in personal property (5a minus 5b) +	0	
		(Use Only if > 0)	
6.	Valuation of property that has changed in use during 2018:	20,733	
7.	Total valuation adjustment (sum of 4, 5c, 6)	45,081	
8.	Total estimated valuation July, 1,2018 580,768		
100			
9.	Total valuation less valuation adjustment (8 minus 7)	535,687	
10.	Factor for increase (7 divided by 9)	0.08416	
1.1	A		
11.	Amount of increase (10 times 3)	+	\$ 239
12	2010 budget tay lavy, avaluding daht samina prior to CDI - Lindow (2.1)	- 110	
12.	2019 budget tax levy, excluding debt service, prior to CPI adjustment (3 plu	IS 11)	\$3,078
13	Debt service levy in this 2019 budget		
1.7.	Debt service levy in this 2019 budget		0
14	2019 budget tax levy, including debt service, prior to CPI adjustment (12 plu	12)	2,070
17.	2019 badget tax ievy, including debt service, prior to CFI adjustment (12 pit	us 13)	3,078
15	Consumer Price Index for all urban consumers for calendar year 2017		
15.	Consumer trice findex for an arban consumers for calendar year 2017		0.021
16	Consumer Price Index adjustment (3 times 15)		¢ (0)
	2 mes 13)		\$60
17.	Maximum levy for budget year 2019, including debt service, not requiring 'r	notice of vote publication	n'
er 2007	or adoption of a resolution prior to adoption of the budget (14 plus 16)	totice of voic publication	
	as a separation of the budget (14 plus 10)		\$ 3,138

If the 2019 adopted budget includes a total property tax levy exceeding the dollar amount in line 17 you must, prior to adoption of such budget, adopt a resolution authorizing such levy and, subsequent to adoption of such budget, publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.

In no event will published notice of the vote be required if the total budget year tax levy is \$1,000 or less.

Red Bud Lake Improvement District Dickinson County

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

2018	Tax Levy Amount in		AIR	Allocation for Year 2019	610	
Budgeted Funds	2018 Budget	MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	2,839	402	26	0	0	-
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	2,839	402	26	0	0	-
County Treas Motor Vehicle Estimate	ehicle Estimate		402		=	
County Treas Recreational Vehicle Estimate	onal Vehicle Estimate	I	26			
County Treas 16/20M Vehicle Estimate	Vehicle Estimate	Į.	0			
County Treas Commerc	County Treas Commercial Vehicle Tax Estimate	1	0			
County Treas Watercraft Tax Estimate	alt Tax Estimate	1	-			
77.77						
M V I Factor	0.14160					
	RVT Factor	0.00916				
	-	16/20M Factor	0.00000			
		Ŭ	Comm Veh Facte	0.00000		
				Watercraft Facto	0.00035	

Red Bud Lake Improvement District Dickinson County

Schedule of Transfers

Expenditure	Receipt	Actual	Current	Proposed	Transfers
Fund Transferred	Fund Transferred	Amount for	Amount for	Amount for	Authorized by
From:	To:	2017	2018	2019	Statute
Sewer Utility	Capital Reserve	802	12,000	12,000	12-6310
Sewer Utility	Debt Reserve	-	4,248	4,248	10-117a
Water Utility	Debt Reserve	1,200	0	0	10-117a
Water Utility	Capital Reserve	155	0	0	12-6310
<u> </u>	Totals	2,157	16,248	16,248	
	Adjustments*				
	Adjusted Totals	2,157	16,248	16,248	

*Note: Adjustments are required only if the transfer is being made in 2018 and/or 2019 from a non-budgeted fu

Red Bud Lake Improvement District Dickinson County

STATEMENT OF INDEBTEDNESS

E										
1 ype	Date	Interest		Amount			Amor	Amount Due	Amor	Amount Due
Jo	jo	Rate	Amount	Outstanding	Date	Date Due	20	2018	00	2019
Debt	Issue	%	Issued	Jan 1.2018	Interest	Principal	Interset	Dringing		
General Obligation:						m/ ramir	HILLICION	ı ııııcıbaı	merest	Principal
Series 2008A	10/13/2008	4.125	649,000	590.753	10/15	10/15	24 360	0.740	220.00	
Series 2008B	10/13/2008	3.630	171,000	154.123		10/15	5 587	2,179	5 407	10,152
Total G.O.				744 876		51,551	70000	2,7,2	3,480	7,8/4
Revenue Bonds				0/0;11/			006,67	77.277	29,452	13,026
college College.										
Total Damana										
i orai Nevellue				0			0	c	0	
Other:										
Total Other				0						
Total				774 676			2000			
				0/0,441			79.956	12.522	29.452	13.026

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

	s Payments	Dile	2019							
	Payment	Due	2018							
	Principal	Balance On	Jan 1,2018							
Total	Amount	Financed	(Beginning Principal) Jan 1,2018							
	Interest	Rate	%							Total
Term	Jo	Contract	(Months)							
		Contract	Date							
		Items	Purchased							

^{***} If you are merely leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
General	Actual for 2017	Estimate for 2018	Year for 2019
Unencumbered Cash Balance Jan 1	3.723	4.248	8,02
Receipts:			
Ad Valorem Tax	2.690		XXXXXXXXXXXXXXXX
Delinquent Tax	9	0	
Motor Vehicle Tax	543	408	40
Recreational Vehicle Tax	32	12	2
16/20M Vehicle Tax	0	1	
Commercial Vehicle Tax	0	0	
Watercraft Tax	0	1	
LAVTR	0	0	
In Lieu of Taxes	0	0	C
Homeowners Dues	0	26.713	26.950
Interest on Idle Funds Neighborhood Revitalization Rebate	0	0	(
Miscellaneous	U	0	
Does misc. exceed 10% of Total Receipts			
Total Receipts	3,274	29,974	37 27
Resources Available:	6,997	34,222	27,379
Expenditures:	0,997	34,222	35,40
Operating Expenses	2.749	26.200	26 200
Capital Outlay	0	26.200	26.200 12.105
Capital Outlay		0	12.105
	-		
Cook Forward (2010 or 1			
Cash Forward (2019 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditure			
Total Expenditures	2,749	26,200	38,305
Unencumbered Cash Balance Dec 31	4.248	8.022	XXXXXXXXXXXXXXX
2017/2018/2019 Budget Authority Amour	6.723	7.066	38.305
	Non-A	opropriated Balance	
See Tab C		/Non-Appr Balance	38.305
	107	Tax Required	2.904
Deli	nquent Comp Rate:	0.0%	0
	37	18 Ad Valorem Tax	2.904
			2.704

CPA Summary	
ga a kura a ran da 4 a kurana da kurana da kurana da kurana 🕊 da	

Dickinson County

FUND PAGE	FOR	FUNDS WITH	A TAX LEVY
-----------	-----	-------------------	------------

Adams Dudent			
Adopted Budget	Prior Year	Current Year	Proposed Budget
Debt Service Unencumbered Cash Balance Jan 1	Actual for 2017	Estimate for 2018	Year for 2019
	12.859	11.027	12.74
Receipts: Ad Valorem Tax			
Delinquent Tax	0	0	XXXXXXXXXXXXXXXX
Motor Vehicle Tax	0	0	
Recreational Vehicle Tax	0	0	
16/20M Vehicle Tax	0	0	
Commercial Vehicle Tax	0	0	
Watercraft Tax	0	0	
Sewer Assessments	40.530	0 44.100	44.100
In Lieu of Tax (IRB)			
Interest on Idle Funds	116	100	100
Neighborhood Revitalization Rebate	0	0	100
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	40,646	44,200	44,200
Resources Available:	53,505	55,227	56,949
Expenditures:			20,77
Bond Principal	12.039	12.522	13.025
Interest Expense	30.439	29.956	29.453
Carlo Davis Davis (2010)			
Cash Basis Reserve (2019 column) Miscellaneous			
Ooes misc. exceed 10% Total Expenditure Total Expenditures	43.480		
Jnencumbered Cash Balance Dec 31	42,478	42,478	42,478
017/2018/2019 Budget Authority Amour	11.027		XXXXXXXXXXXXXX
OTT/2010/2019 Budget Authority Amoun_	42.478	42.478	42.478
	Total E	propriated Balance	
	rotat Expenditure	/Non-Appr Balance	42.478
Date	nquant Come Date:	Tax Required	0
Dell	nquent Comp Rate:	0.0% 8 Ad Valorem Tax	0

Adopted Budget	Prior Year	Current Year	Proposed Budget
Water Utility	Actual for 2017	Estimate for 2018	Year for 2019
Unencumbered Cash Balance Jan 1	5.556	2,546	3.046
Receipts:			
Water Sales	35.397	36,000	36,500
Interest on Idle Funds			
Miscellaneous	1.394	0	
Does misc. exceed 10% of Total Receipts	1.394	0	0
Total Receipts	36,791	36,000	36,500
Resources Available:	42,347	38,546	39,546
Expenditures:		20,210	37,340
Operating Expenses	21.845	16,500	17,500
Water Purchased	16,601	19,000	20,000
Transfer to Debt Reserve	1.200	0	0
Transfer to Capital Reserve	155	0	0
Cash Forward (2019 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditure			
Total Expenditures	39,801	35,500	37,500
Unencumbered Cash Balance Dec 31	2,546	3.046	2,046
2017/2018/2019 Budget Authority Amour	47,071	56,556	37,500

Adopted Budget	Prior Year	Current Year	Proposed Budget
Sewer Utility	Actual for 2017	Estimate for 2018	Year for 2019
Unencumbered Cash Balance Jan 1	8.045	18.618	15,570
Receipts:			
Sewer Fees	17.548	18,000	18.500
Interest on Idle Funds			
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	17,548	18,000	18,500
Resources Available:	25,593	36,618	34,070
Expenditures:			- 1,0.0
Operating Expenses	6,173	4.800	13,163
Transfer to Capital Reserve	802	12,000	12,000
Transfer to Debt Reserve	0	4.248	4,248
Cash Forward (2019 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditure			
Total Expenditures	6,975	21,048	29,411
Unencumbered Cash Balance Dec 31	18,618	15,570	4,659
2017/2018/2019 Budget Authority Amour	21,134	25,997	29,411

CPA	Summary	

Red Bud Lake Improvement District

Non-Budgeted Funds

NON-BUDGETED FUNDS

(Only the actual budget year for 2017 is to be shown)

* * Total 10,748 12,967 2,219 10,896 10,896 2.071 0 = = = (5) Fund Name: Resources Available: Cash Balance Dec 31 Cash Balance Jan 1 Total Expenditures Unencumbered Total Receipts Expenditures: Receipts: = c 0 0 (4) Fund Name: Cash Balance Dec 31 Resources Available: Cash Balance Jan 1 Total Expenditures Unencumbered Total Receipts Expenditures: Receipts: 0 = 0 = (3) Fund Name: Cash Balance Dec 31 Resources Available: Cash Balance Jan 1 Total Expenditures Unencumbered Fotal Receipts Expenditures: Receipts: 1,202 1.200 1,202 1,202 0 0 (2) Fund Name: Debt Reserve Cash Balance Dec 31 Transfer from Water Resources Available: Cash Balance Jan 1 Total Expenditures Unencumbered Interest Income Total Receipts Expenditures: Receipts: 11,765 10,748 1.017 6,694 2,071 802 155 2,071 9 Capital Reserve (1) Fund Name: Resources Available: Transfer from Sewer **Frasnfer from Water** Cash Balance Dec 31 Cash Balance Jan 1 Total Expenditures Unencumbered Interest Income Total Receipts Capital Outlay Expenditures: Receipts

** Note: These two block figures should agree.

CPA Summary

5

2019

The governing body of Red Bud Lake Improvement District

Dickinson County

will meet on August 13, 2018 at 6:30 PM at Red Bud Lake Community Center for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to levied. Detailed budget information is available at the Joe Nold residence and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2019 Expenditures and Amount of 2018 Ad Valorem Tax establish the maximum limits of the 2019 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Ac	tual 2017 C	urrent Year Esti	mate for 20	Proposed B	udget Year fo	or 2019
		Actual		Actual	Budget Authorit	Amount of	Estimat
FUND	Expenditures	Tax Rate*	Expenditures	Tax Rate*	for Expenditures	2018 Ad Valorem Tax	Tax Rate
General	2.749	4.983	26.200	4.995		2.904	5.00
Debt Service	42,478		42.478		42.478		2,100
Water Utility	39.801		35.500		37,500		
Sewer Utility	6.975		21.048		29,411		Name of Street
Non-Budgeted Fund	2.071						
Totals	94.075	4.983	125.226	4.995	147.694	2.904	* 5.00
Less: Transfers	2.157		16.248		16.248	2.501	5.00
Net Expenditures	91.918		108.978		131,446		
Total Tax Levied	2.721		2.839		XXXXXXXXXXXXXXX	XX	
Assessed Valuation	546.082		568.313		580,768		

Outstand	ling	Inde	hted	ness

Jan 1.	2016
G.O. Bonds	768.489
Revenue Bonds	0
Other	0
Lease Pur. Princ.	0
Total	768.489

2017	
756.915	
0	
0	
0	
756.915	

2018	
744.876	
0	
0	
0	1
744.876	

^{*}Tax rates are expressed in mills.

Deanna Payne	
District Treasurer	

Page No.

10

(First Published in The Abilene Reflector Chronicle on August 3rd, 2018) NOTICE OF BUDGET HEARING Red Into Lobe Improvement I had Delicined County Will meet on August 13, 2018 at 6:30 PM at Red Bud Lake Community answering objections of (aspayers relating to the proposed use of all Detailed budget information is available at the Joe Noil residence as BUDGET SUMMARY ce and will be available at this hearing. Proposed Budget 2019 Expenditures and Amount of 2018. At Valorem Tax establish the max of the 2019 Sudget. Betimized Tax Rate is subject to change depending on the final assessed ending on the final assessed valuation. Prior Year Actual 2017 Current Year Estimate for 20 Tax Rate* Expenditures 4,465 42,478 Tax Rate FUND 26,200 42,478 42,478 37.500 29,411 147.694 4.983 11 "Tax rates are expres Page No.

AFFIDAVIT OF PUBLICATION

STATE OF KANSAS **DICKINSON COUNTY**

Honan ___being first duly sworn, deposes and says: That I am the editor of the Reflector-Chronicle, a daily newspaper printed in the State of Kansas, and published in and of general circulation in Dickinson County, Kansas, with a general paid circulation on a monthly basis, and that said newspaper is not a trade, religious or fraternal publication.

Said newspaper is a daily published at least 50 times a year; has been so published continuously and uninterruptedly in said a

for period of more than five years prior to the first publication of said notice; and has been admitted at the post office of Abilene, in said county, as a second class matter.
That the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper for consecutive weeks, the first publication thereof being made as aforesaid on the day of, 20 with subsequent publications being made on the following dates:
Printer's Fee \$51.90 SubsAribed and sworth to before me this
August J. 20 78 Mach
Notary Public My commission expires Approved: July 31, 2021 Notary Public My commission expires Judge Judge

Abilene Printing Co., Inc. iMac 2013 • RC-20